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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.02.2022

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.NOS.27289 & 27294 OF 2021

AND

W.M.P.NOS.28799 & 28801 OF 2021

(Through Video Conferencing)

M/s.Blessing Store,
Rep. by its Proprietor,
No.22, New Market 1st Lane,
West Tambaram,
Chennai - 600 045.

... Petitioner in both
W.P's

.Vs.

The Assistant Commissioner (ST),
Tambaram Assessment Circle,
Integrated Commercial Taxes Building,
Nandanam, Chennai - 600 035.

... Respondent in both
W.P's

PRAYER IN W.P.NO.27289 OF 2021:-

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent in his proceedings in TIN 33 60881546/2014-15 dated 20.11.2021 and to quash the order passed therein and to direct the respondent to pass revised orders giving exemption for the non-taxable goods and to assess the taxable goods under Section 3(4) of TNVAT Act by following the circular instructions of the Commissioner of Commercial Taxes in Circular No.15 of 2007 (VAT Cell/41809/2007) dated 29.08.2007 as per Amendment Act 21 of 2007.

PRAYER IN W.P.NO.27294 OF 2021:-

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent in his proceedings in TIN 33



60881546/2015-16 dated 20.11.2021 and to quash the order passed therein and to direct the respondent to pass revised orders giving exemption for the non-taxable goods and to assess the taxable goods under Section 3(4) of TNVAT Act by following the circular instructions of the Commissioner of Commercial Taxes in Circular No.15 of 2007 (VAT Cell/41809/2007) dated 29.08.2007 as per Amendment Act 21 of 2007.

For Petitioner : Mr.C.Baktha Siromoni
(In both W.P's)

For Respondent : Mr.Prashanth Kiran
(In both W.P's) Government Advocate

COMMON ORDER

Mr.Prashanth Kiran, learned Government Advocate submits that the revised impugned assessment order was passed on 06.12.2021 and therefore nothing survives for adjudication in the present writ petitions.

2. The learned counsel for the petitioner submits that the aforesaid order has been passed in violation of principles of natural justice, as the petitioner was not heard. Since the revised impugned assessment order has been passed on 06.12.2021, nothing survives for adjudication in the present writ petitions.

3. Accordingly, these writ petitions stand closed. Liberty is however given to the petitioner to workout the remedy against the aforesaid order dated 06.12.2021 in accordance with law. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

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To

The Assistant Commissioner (ST),
Tambaram Assessment Circle,
Integrated Commercial Taxes Building,
Nandanam, Chennai - 600 035.

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+1cc to the Special Government Pleader (Taxes), S.R.No.6622

W.P.NOS.27289 & 27294 OF 2021 AND
W.M.P.NOS.28799 & 28801 OF 2021

PMK (CO)
PBS/18/02/2022